CERTIFICATE OF MAILING AND SERVICE

I, Thomas J. Gillaspie, certify that on March 28, 2005, I caused to be mailed first class, postage prepaid, original copies of the Nebraska Petition for Membership in the Streamlined Sales and Use Tax Agreement and the Nebraska Certificate of Compliance to:

Scott Peterson, Interim Executive Director SST Conforming State Committee c/o Federation of Tax Administrators 444 North Capitol Street, N.W., Suite 348 Washington, DC 20001

- I, Thomas J. Gillaspie, further certify that on March 28, 2005, I caused to be delivered electronically true and correct copies of the Nebraska Petition for Membership in the Streamlined Sales and Use Tax Agreement and the Nebraska Certificate of Compliance to the Co-Chairs of the Streamlined Sales Tax Implementing States, Senator Angela Monson, Oklahoma State Senate at her e-mail address monson@lsb.state.ok.us and Commissioner Bruce Johnson, Utah Tax Commission at his e-mail address rbjohnson@utah.gov.
- I, Thomas J. Gillaspie, further certify that on March 28, 2005, I caused to be delivered electronically true and correct copies of the Nebraska Petition for Membership in the Streamlined Sales and Use Tax Agreement and the Nebraska Certificate of Compliance to the state members listed on the Petition for Membership Distribution List, at the email addresses listed therein.

Thomas J. Gillaspie